

Does Service Quality, Digitalization of Tax Services, Understanding, and Taxpayer Awareness Effects on Hotel Taxpayer Compliance?



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ABSTRACT: Taxpayer compliance is an obedient and obedient attitude carried out by taxpayers in fulfilling tax responsibilities in accordance with applicable regulations. This research aims to determine the effect of service quality, digitization of tax services, understanding and awareness of taxpayers on hotel taxpayer compliance at the Badung Regency Regional Revenue Agency. This research is based on Attribution Theory and uses a purposive sampling technique to determine the sample. The sample in this research were 184 respondents. Technical analysis data of this research uses multiple linear regression analysis. The results of this research indicate that service quality, digitalization of tax services, tax understanding, and taxpayer awareness have a positive effect on taxpayer compliance

KEYWORDS: Taxpayer compliance, service quality, digitalization of tax services, tax understanding, taxpayer awareness.

INTRODUCTION

Every organization or agency tries to increase enthusiasm and satisfy the needs of taxpayers by improving service quality such as digitalization of tax services. Digitalization of tax services is an innovation in tax services that provides facilities in the form of online or internet-based tax service applications to taxpayers by the government with ease of use such as in reporting and paying taxes (Pratiwi & Sofya, 2023). E-palapa is a service innovation of the Badung Regency Regional Revenue Agency in the e-government system used to optimize taxation services. E-palapa is a facility in the form of an online-based taxation service application provided to taxpayers to obtain information about taxation, register, report and pay tax obligations. Letter Number 973/2341/BAPENDA states that E-palapa will be implemented as of April 1, 2023. This innovation aims to facilitate taxpayers in fulfilling tax obligations more easily, effectively and efficiently so as to increase taxpayer compliance. The Planning Universe Strategic Plan of the Regional Revenue Agency / Badung Regency Supreme Court for 2021-2026 also states that the Badung Regency Regional Revenue Agency has an external problem, namely the lack of understanding of taxpayers on the utilization of information technology-based tax facilities that have been provided by the Badung Regency Regional Revenue Agency. This problem is certainly a challenge for the Badung Regional Revenue Agency regarding the digitalization of tax services. The more digitization of tax services can make it easier for taxpayers to fulfill tax obligations, the more compliant taxpayers will be in fulfilling tax obligations (Tambun & Ananda, 2022). Tambun & Ananda (2022) state that the digitalization of tax services has a positive effect on taxpayer compliance, this means that the digitalization of tax services can make it effective and easier for taxpayers to fulfill their tax obligations so as to increase taxpayer compliance.

Understanding taxation is a process of taxpayers knowing and understanding about taxation and applying it in the form of real action (Khodijah et al., 2021). Understanding taxation is important to improve taxpayer compliance (Ramadhanty & Zulaikha, 2020). The Strategic Plan for the Planning Universe of the Regional Revenue Agency / Badung Regency Supreme Court for 2021-2026 and states that the Badung Regency Regional Revenue Agency has an external problem, namely the lack of taxpayer understanding of the utilization of information technology-based tax facilities that have been provided by the Badung Regency Regional Revenue Agency. Understanding taxation is an internal taxpayer factor that affects taxpayer compliance. The more taxpayers understand tax regulations, the higher the level of taxpayer compliance (Amalia, 2020). Ramadhanty & Zulaikha (2020) state that tax understanding has a positive effect on taxpayer compliance, this means that the better the taxpayer's understanding of tax regulations and rights and obligations in taxation, the more compliant the taxpayer will be in fulfilling their tax obligations. Taxpayer awareness is an internal factor owned within the taxpayer that can affect taxpayer compliance in fulfilling their tax obligations. The Planning Universe Strategic Plan of the Regional Revenue Agency / Badung Regency Supreme Court for 2021-2026

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states that the Badung Regency Regional Revenue Agency has an external problem that must be faced, namely the lack of awareness of taxpayers in carrying out their local tax obligations. Awareness of taxpayers is very important for taxpayers to have because taxpayer awareness can increase the level of seriousness of taxpayers in fulfilling obligations so that taxpayers will be more compliant with applicable regulations (Kartikasari & Yadnyana, 2020). Taxpayer awareness is a condition in which taxpayers know, understand, recognize, and carry out their obligations appropriately without coercion (Supriatiningsih & Jamil, 2021). Taxpayer awareness arises when taxpayers know and understand the importance of taxes so that it can generate intention and awareness in carrying out responsibilities in accordance with applicable tax laws (Darmayani & Hasibuan, 2022). The higher the level of taxpayer awareness, the more taxpayer compliance increases (Pranandika & Jaeni, 2023). Rosita et al. (2023) state that taxpayer awareness has a positive effect on taxpayer compliance, this means that taxpayer awareness is able to foster a sense of responsibility for taxpayers to fulfill tax obligations, so that the level of taxpayer compliance increases.

Literature Review and Hypothesis Development

Service quality is an action provided by the tax authorities to taxpayers (Krismayanti & Merkusiwati, 2019). Good service quality can be measured by the ability of tax authorities to be responsive, reliable in following up and resolving complaints from taxpayers, and have a high sense of empathy (Pratiwi & Jati, 2020). Attribution theory is a theory that explains a person's behavior in understanding his reaction to events around him, in this theory a person's behavior is influenced by internal factors and external factors (Ratnadi & Putra, 2019). Based on attribution theory, service quality affects taxpayer compliance externally (Negara & Sisdyani, 2022). Providing good service to taxpayers can create a sense of satisfaction for taxpayers, so that taxpayers are more compliant with applicable tax regulations. Research by Masari & Suartana (2019), Ammy (2022), Nga & Tam (2023), Masithoh & Mardikaningsih (2022), Silviana et al. (2023), and Afriani et al. (2022) state that service quality has a positive effect on taxpayer compliance.

H1: Service quality has a positive effect on taxpayer compliance.

Digitalization of tax services is an innovation in tax services that provides facilities in the form of online or internet-based tax service applications to taxpayers by the government with ease of use such as in reporting and paying taxes (Pratiwi & Sofya, 2023). Digitalization of tax services is a transformation of traditional tax administration processes and systems into models that use modern information and communication technology. Attribution theory is a theory that explains how a person makes decisions by understanding and describing the causes behind the behavior of oneself and others, in this theory there are internal factors and external factors (Zaikin et al., 2022). Based on attribution theory, the digitalization of tax services externally affects taxpayer compliance. Digitalization of tax services can make it easier for taxpayers to fulfill their tax obligations, with services provided online to taxpayers, of course, it can make the administrative process more effective and efficient, so that it can make taxpayers more enthusiastic to be more compliant in fulfilling tax obligations. Tambun & Ananda's research (2022), Pratiwi & Sofya (2023), Fikry et al. (2023), Sulistyono & Mappanyukki (2023), (Dewi et al., 2023) state that the digitization of tax services has a positive effect on taxpayer compliance.

H2: Digitalization of tax services has a positive effect on taxpayer compliance.

Understanding taxation is a process of taxpayers in knowing and understanding tax regulations and implementing them in the form of real action (Khodijah et al., 2021). Attribution theory is a theory that explains how a person makes decisions by understanding and describing the causes behind the behavior of oneself and others, in this theory there are internal factors and external factors (Zaikin et al., 2022). Based on attribution theory, understanding taxation affects taxpayer compliance internally. Taxpayers' understanding of tax regulations and their rights and obligations in taxation is getting better, able to increase taxpayer compliance in fulfilling tax obligations. Research (Ramadhanty & Zulaikha, 2020), (Khodijah et al., 2021), (Amalia, 2020) states that tax understanding has a positive effect on taxpayer compliance.

H3: Understanding taxation has a positive effect on taxpayer compliance.

Taxpayer awareness is a condition when taxpayers know, recognize, respect, and obey applicable tax regulations and have the sincerity and desire to fulfill their tax obligations (Sulistyawati et al., 2022). Attribution is a theory that explains how a person makes decisions by understanding and describing the causes behind the behavior of oneself and others, in this theory there are internal factors and external factors (Zaikin et al., 2022). Taxpayer awareness based on attribution theory is an internal factor in taxpayers that can affect taxpayer compliance (Indah & Setiawan, 2020). Taxpayer awareness can be seen from the seriousness of taxpayers in fulfilling their tax obligations which is shown through the taxpayer's understanding of tax regulations and his seriousness in reporting and paying taxes. The higher the level of awareness of taxpayers, the more awareness of taxpayers to comply with tax regulations increases (Suriambawa & Setiawan, 2018). Research by Firmansyah et al. (2022), Anggadini et al.

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(2022), and Meifari (2020) state that taxpayer awareness has a positive effect on taxpayer compliance. Based on this, the following hypothesis is formulated:

H4: Taxpayer awareness has a positive effect on taxpayer compliance

METHODS

The location of this research was carried out at the Regional Revenue Agency of Badung Regency. The population in this research is all hotel taxpayers registered with the Badung Regency Regional Revenue Agency. Sampling in this research was carried out using non-probability sampling using a purposive sampling approach. The sample criteria in this study include:

- 1) Hotel taxpayers registered at the Badung Regency Regional Revenue Agency.
- 2) Taxpayers who get a Regional Tax Assessment Letter of Underpayment.
- 3) The party responsible for the business registered in the hotel taxpayer who gets the Regional Tax Assessment of Less Pay.

This research questionnaire was distributed in two ways, namely online and offline. In this study, the distribution of questionnaires was carried out by researchers by visiting the Badung Regency Regional Revenue Agency office and requesting assistance from Badung Regency Regional Revenue Agency officers to help distribute questionnaires online and offline. The online questionnaire distribution was carried out by officers by sending a google form link to taxpayers who fit the criteria of this study through social media in the form of whatsapp. Offline questionnaire distribution is carried out by officers by directly visiting taxpayers who match the criteria in this study.

The analysis technique used in this research is quantitative data analysis, namely testing and analyzing data with numerical calculations, then drawing conclusions from these tests. Data analysis was carried out using multiple linear regression methods using SmartPLS software.

RESULT AND DISCUSSION

Outer Model Evaluation Results

The measurement model (outer model) is evaluated by convergent, and discriminant validity of indicators and composite reliability for all indicators with the following explanation.

1) Convergent validity

Convergent validity is used to measure the magnitude of the correlation between latent variables and indicator variables in the reflective measurement model. This evaluation is assessed based on the correlation between the item value (component score) and the construct value (construct score). The convergent validity test in PLS on reflective constructs is assessed based on the factor loading of the indicators that measure the construct. A correlation is said to meet the requirements of convergent validity if the outer loadings value is greater than 0.7. Convergent validity is said to be achieved if the AVE value is greater than 0.5. An AVE value greater than 0.5 can indicate that, on average, the construct explains more than half of the variance of its indicators. Based on the results of the convergent validity test in Table 5.6, it can be concluded that the research instrument consisting of statement items from the service quality variable (X1), digitalization of tax services (X2), understanding of taxation (X3), taxpayer awareness (X4) and taxpayer compliance (Y) is valid because the outer loadings value of the construct indicator factor has a value above 0.7. Testing convergent validity can also be tested by looking at the AVE value > 0.5.

Table 1. Convergent Validity Test Results

No	Variable	AVE	Result	Indicator	Outer Loadings	Result
1	Service Quality (X ₁)	0,716	Valid	X _{1.1.1}	0,861	Valid
				X _{1.1.2}	0,831	Valid
				X _{1.2.1}	0,840	Valid
				X _{1.2.2}	0,900	Valid
				X _{1.3.1}	0,837	Valid
				X _{1.3.2}	0,783	Valid
				X _{1.4.1}	0,852	Valid
				X _{1.4.1}	0,821	Valid
				X _{1.5.1}	0,883	Valid
				X _{1.5.2}	0,850	Valid
2	Digitalization of Tax Services	0,709	Valid	X _{2.1.1}	0,865	Valid
				X _{2.1.2}	0,825	Valid

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	(X ₂)			X _{2.2.1}	0,847	Valid
				X _{2.2.2}	0,889	Valid
				X _{2.3.1}	0,886	Valid
				X _{2.3.2}	0,781	Valid
				X _{2.3.3}	0,802	Valid
				X _{2.3.4}	0,840	Valid
3	Tax Understanding (X ₃)	0,718	Valid	X _{3.1.1}	0,876	Valid
				X _{3.1.2}	0,869	Valid
				X _{3.2.1}	0,866	Valid
				X _{3.2.2}	0,858	Valid
				X _{3.3.1}	0,833	Valid
				X _{3.3.2}	0,781	Valid
4	Taxpayer Awareness (X ₄)	0,751	Valid	X _{4.1.1}	0,828	Valid
				X _{4.1.2}	0,899	Valid
				X _{4.1.3}	0,903	Valid
				X _{4.2.1}	0,892	Valid
				X _{4.2.2}	0,872	Valid
				X _{4.3.1}	0,880	Valid
5	Taxpayer Compliance (Y)	0,675	Valid	Y _{1.1.1}	0,766	Valid
				Y _{1.1.2}	0,857	Valid
				Y _{1.2.1}	0,858	Valid
				Y _{1.2.2}	0,817	Valid
				Y _{1.3.1}	0,778	Valid
				Y _{1.3.2}	0,816	Valid

Primary Data, 2024

2) Discriminant validity

Discriminant validity implies that the construct is unique and describes a phenomenon that is not represented by other constructs in the model. To assess discriminant validity is to check the cross loadings of each indicator variable are greater than 0.7. Another method used to test discriminant validity is to compare the square root of the AVE for each construct with the correlation value between constructs in the model. Good discriminant validity is indicated by the square root of the AVE for each construct being greater than the correlation between constructs in the model (Fornell Larcker Criterion). Based on the results of the discriminant validity test in Table 2, it shows that all cross loadings of each indicator are > 0.7 so that these variables meet the discriminant validity requirements.

Table 2. Cross Loadings Values

	Digitalization of Tax Services	Taxpayer Compliance	Taxpayer Awareness	Service Quality	Tax Understanding
X1.1	0,861	0,612	0,551	0,580	0,666
X1.2	0,831	0,632	0,475	0,574	0,621
X1.3	0,840	0,680	0,508	0,536	0,574
X1.4	0,900	0,672	0,636	0,594	0,676
X1.5	0,837	0,657	0,553	0,556	0,648
X1.6	0,783	0,674	0,523	0,538	0,658
X1.7	0,852	0,623	0,499	0,555	0,638
X1.8	0,821	0,663	0,460	0,522	0,577
X1.9	0,883	0,640	0,566	0,586	0,670
X1.10	0,850	0,550	0,547	0,528	0,646
X2.1	0,641	0,865	0,639	0,662	0,631
X2.2	0,489	0,825	0,486	0,546	0,457
X2.3	0,590	0,847	0,473	0,540	0,592
X2.4	0,717	0,889	0,487	0,590	0,649
X2.5	0,711	0,886	0,678	0,696	0,736

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	Digitalization of Tax Services	Taxpayer Compliance	Taxpayer Awareness	Service Quality	Tax Understanding
X2.6	0,683	0,781	0,634	0,627	0,766
X2.7	0,664	0,802	0,582	0,548	0,658
X2.8	0,595	0,840	0,507	0,598	0,662
X3.1	0,510	0,514	0,876	0,643	0,734
X3.2	0,551	0,531	0,869	0,575	0,692
X3.3	0,543	0,566	0,866	0,585	0,686
X3.4	0,534	0,555	0,858	0,610	0,644
X3.5	0,547	0,597	0,833	0,606	0,643
X3.6	0,516	0,628	0,781	0,601	0,639
X4.1	0,603	0,546	0,638	0,828	0,663
X4.2	0,548	0,611	0,633	0,899	0,684
X4.3	0,504	0,599	0,569	0,903	0,643
X4.4	0,450	0,589	0,591	0,892	0,583
X4.5	0,591	0,661	0,626	0,872	0,633
X4.6	0,641	0,638	0,639	0,880	0,645
X4.7	0,667	0,687	0,626	0,787	0,673
Y.1	0,614	0,629	0,536	0,560	0,766
Y.2	0,662	0,746	0,671	0,671	0,857
Y.3	0,696	0,633	0,668	0,616	0,858
Y.4	0,602	0,568	0,632	0,585	0,817
Y.5	0,559	0,634	0,651	0,590	0,778
Y.6	0,552	0,525	0,728	0,620	0,816

Primary Data, 2024

Discriminant validity can also be measured using the Fornell Larcker Criterion, namely by comparing the square root of the AVE. Good discriminant validity is indicated by the square root of the AVE for each construct being greater than the correlation between constructs in the model. Table 5.8 shows that the square root of the AVE for each construct is greater than the correlation between constructs in the model, so all of these variables are valid.

Table 3. Fornell Larcker Criterion

	Digitalization of Tax Services	Taxpayer Compliance	Taxpayer Awareness	Service Quality	Tax Understanding
Digitalization of Tax Services	0,843				
Taxpayer Compliance	0,764	0,816			
Taxpayer Awareness	0,714	0,745	0,867		
Service Quality	0,756	0,754	0,658	0,846	
Tax Understanding	0,665	0,795	0,712	0,629	0,848

Primary Data, 2024

3) Reliability

The reliability test in PLS can be seen from the composite reliability and Cronbach's alpha values (Ghozali & Latan, 2015). This reliability test is used to prove the accuracy, consistency, and accuracy of measuring instruments in measuring constructs. A construct is said to be reliable if it has a composite reliability value and Cronbach's alpha greater than 0.7. The results of the reliability test can be seen in Table 4, which shows that all research instruments are reliable and all instruments are suitable for collecting data.

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Table 4. Reliability Testing Results

Variable	Composite Reliability	Cronbach's alpha	Result
Digitalization of Tax Services	0,962	0,956	Reliable
Taxpayer Compliance	0,951	0,941	Reliable
Taxpayer Awareness	0,939	0,921	Reliable
Service Quality	0,955	0,944	Reliable
Tax Understanding	0,923	0,899	Reliable

Primary Data, 2024

Evaluation of the structural model or inner model

Inner model evaluation or structural model testing is a test that describes the relationship between latent variables in the research model.

1) *R-square value (R2)*

The coefficient of determination (R2) is used to assess the effect of certain independent latent variables on the dependent latent variable, whether it has a substantive effect. There are three R-Square measurement criteria, namely 0.75 (strong), 0.5 (moderate) and 0, 25 (weak) (Ghozali & Latan, 2015). The value of R-Square used in this study has been presented in Table 5.

Table 5. Coefficient of Determination (R2) Endogenous Variables

	R Square	R Square Adjusted
Taxpayer Compliance	0,771	0,766

Primary Data, 2024

Table 5 shows that the value of the taxpayer compliance variable (Y) of 0.766 has a strong effect. This means that 76.6% of the variation in taxpayer compliance in this study can be explained by the variables of service quality (X1), digitalization of tax services (X2), understanding of taxation (X3), taxpayer awareness (X4), while the remainder is 23 .4% is influenced by other variables outside the model used in this research.

2) *Effect Size (f2)*

Effect Size (f2) is used to measure changes in the R-Square value on endogenous constructs. Changes in the R-Square value indicate the effect of exogenous constructs on endogenous constructs whether they have a substantive effect. The f-square category is divided into three, namely 0.02 (low), 0.15 (medium) and 0.35 (large) (Ghozali & Latan, 2015). The value of the f-square used in this study has been presented in Table 6.

Table 6. Value of f-Square

Variable	Taxpayer Compliance	Result
Service Quality	0,108	Low
Digitalization of Tax Services	0,059	Low
Tax Understanding	0,286	Medium
Taxpayer Awareness	0,041	Low

Primary Data, 2024

Table 6 shows that the value of f-square for the service quality variable (X1) has an effect of 0.108 on taxpayer compliance (Y) which is in the low category, the tax service digitalization variable (X2) has an effect of 0.059 on taxpayer compliance (Y) which is included in the lowcategory, the tax understanding variable (X3) has an low of 0.286 on the taxpayer compliance variable (Y) which is included in the medium category, the taxpayer awareness variable (X4) has an effect of 0.041 on the taxpayer compliance variable (Y) which is included in the category low.

Predictive Relevance (Q-Square Value)

Predictive relevance menguji seberapa baik nilai observasi yang dihasilkan. Pendekatan ini diadaptasi PLS dengan menggunakan prosedur *blindfolding*. Nilai Q2 > 0 menunjukkan bahwa model memiliki nilai observasi yang baik, sedangkan jika nilai Q2 < 0 maka dapat dinyatakan nilai observasi tidak baik. Tabel 7 menunjukkan nilai *Q-square* yang digunakan dalam penelitian ini.

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Table 7. Q-square

	SSO	SSE	Q ² (=1-SSE/SSO)
Service quality	1840.000	1840.000	
Digitalization of Tax Services	1472.000	1472.000	
Understanding Taxation	1104.000	1104.000	
Taxpayer Awareness	1288.000	1288.000	
Taxpayer Compliance	1104.000	546.358	0.505

Primary Data, 2024

Table 7 shows that the Q-square value for the taxpayer compliance variable (Y) has a Q2 value > 0, namely 0.505, this shows that the model has a good observation value.

Model Fit

Model fit is used to see how well and suitable the research model used is. Henseler et al. (2012) proposed the efficacy of standardized root mean square residual (SRMR). SRMR is the root mean square difference between the observed correlation and the applied correlation model. The model fit is good if SRMR < 0.08 (Hu & Bentler, 1998). The SRMR value in Table 5. 13 is 0.076 < 0.08, indicating that the suitability of the model used in this research is good.

Table 6. Model Fit Summary

	<i>Saturated Model</i>	<i>Estimated Model</i>
SRMR	0,076	0,076
d_ULS	4,102	4,102
d_G	4,384	4,384
Chi-Square	3434,709	3434,709
NFI	0,627	0,627

Primary Data, 2024

3) Hypothesis Result

Hypothesis testing or significance testing aims to find out how much influence the independent variable (exogenous latent variable) has on the dependent variable (endogenous latent variable). The alternative hypothesis is accepted if the t statistic $\geq t$ table or p-value < α . The influence between variables is considered significant at the 5% α level if the p-value < α . Table 7 presents statistical analysis of the relationship between research variables and hypothesis testing. The table shows that the relationship between service quality variables (X1), digitalization of tax services (X2), understanding of taxation (X3) and taxpayer awareness (X4) has a positive effect on the mandatory compliance variable tax (Y), which can be seen from the t statistical significance value of each variable > 1.96, and the P-value of each variable which is smaller than the alpha value of 0.05.

Table 7. Hypothesis

Hypothesis	Variable	Path Coefficient	T Statistics (Lo/stdev)	P Values	Result
H ₁	X ₁ -> Y	0,252	3,815	0,000	Accepted
H ₂	X ₂ -> Y	0,201	2,825	0,005	Accepted
H ₃	X ₃ -> Y	0,390	6,028	0,000	Accepted
H ₄	X ₄ -> Y	0,158	1,970	0,049	Accepted

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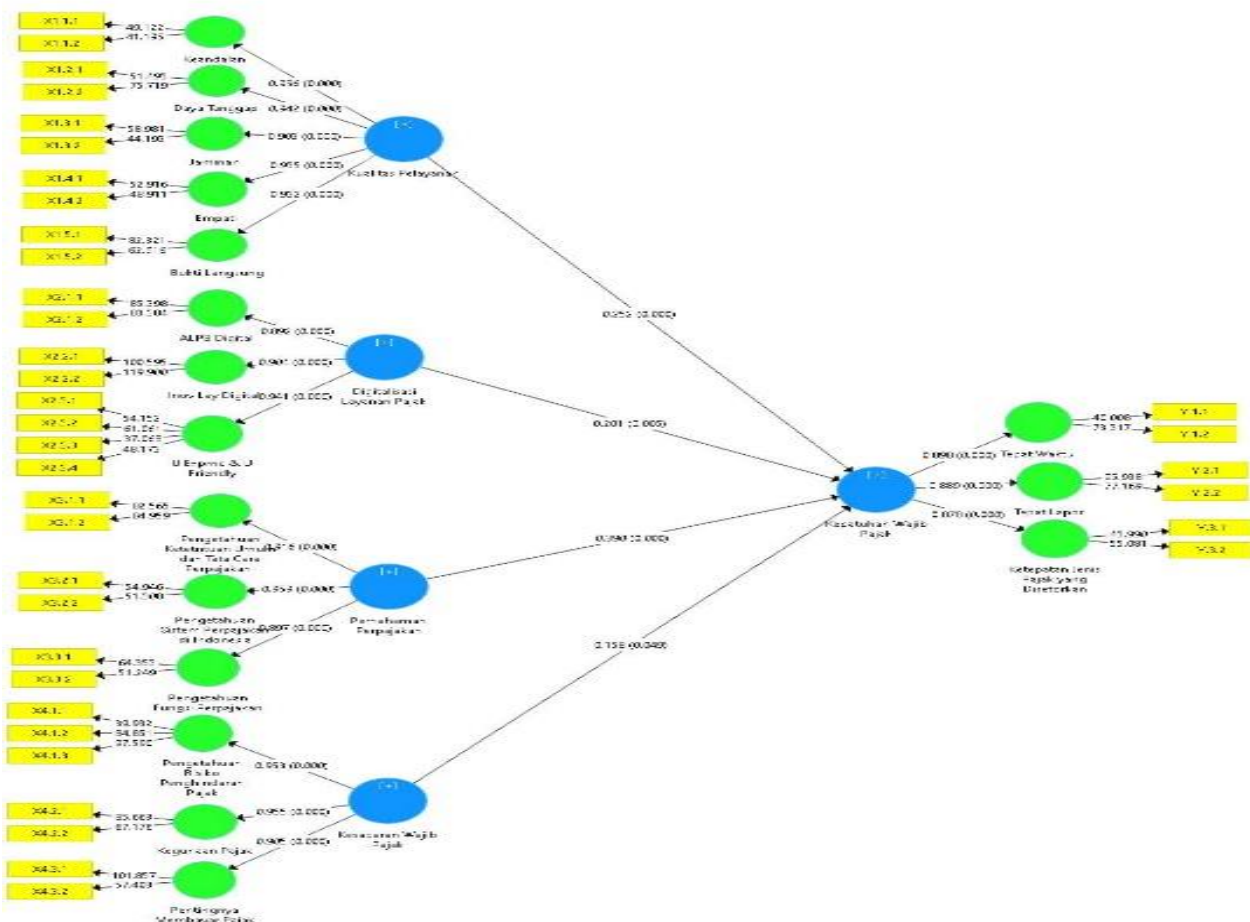


Figure 1. Bootstrapping Scheme (Path Diagram Results of SEM-PLS Analysis)

- 1) Hypothesis testing of the influence of service quality (X1) on taxpayer compliance (Y) produces a path coefficient value of 0.252. The significance value of the t statistic is $3.815 > 1.96$ and the P-value of the variable is $0.000 < 0.05$, which means it is significant. This result means that the service quality variable (X1) has a positive effect on compliance with tax obligations (Y), so the hypothesis is accepted. This means that the higher the value of service quality, the higher the taxpayer's compliance in fulfilling tax obligations.
- 2) Testing the hypothesis of the effect of digitalization of tax services (X2) on taxpayer compliance (Y) produces a path coefficient value of 0.201. The significance value of the t statistic is $2.825 > 1.96$ and the P-value of the variable is $0.005 < 0.05$, which means it is significant. This result means that the variable digitalization of tax services (X2) has a positive effect on compliance with tax obligations (Y), so the hypothesis is accepted. This means that the higher the value of digitalization of tax services, the higher taxpayer compliance in fulfilling tax obligations will be.
- 3) Testing the hypothesis of the influence of understanding taxation (X3) on taxpayer compliance (Y) produces a path coefficient value of 0.390. The significance value of the t statistic is $6.028 > 1.96$ and the P-value of the variable is $0.000 < 0.05$, which means it is significant. This result means that the tax understanding variable (X3) has a positive effect on compliance with tax obligations (Y), so the hypothesis is accepted. This means that the higher the value of understanding taxation, the higher the taxpayer's compliance in fulfilling tax obligations.
- 4) Testing the hypothesis of the influence of taxpayer awareness (X4) on taxpayer compliance (Y) produces a path coefficient value of 0.158. shows a t statistical significance value of $1.970 > 1.96$ and a variable P-value of $0.049 < 0.05$, which means it is significant. This result means that the taxpayer awareness variable (X4) has a positive effect on tax obligation compliance (Y), so the hypothesis is accepted. This means that the higher the value of taxpayer awareness, the higher the taxpayer's compliance in fulfilling tax obligations.

CONCLUSION

Service quality, digitization of tax services, understanding of taxation and taxpayer awareness have a positive effect on taxpayer compliance. This supports the grand theory of this research, namely attribution theory. Attribution theory is a theory that explains

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a person's behavior in understanding their reactions to events around them. In this theory, a person's behavior is influenced by internal and external factors. Service quality and digitalization of tax services are external factors that can influence taxpayer compliance, while tax understanding and taxpayer awareness are internal factors that can effect taxpayer compliance.

Based on the results of the analysis, in the process of providing services, the Badung Regency Regional Revenue Agency must provide training to tax officers to increase the ability and willingness of tax officers to provide services and carry out audits properly and correctly in accordance with applicable regulations to taxpayers so that they can be more compliant. The Badung Regency Regional Revenue Agency must also carry out regular outreach to increase the awareness of tax consultants and taxpayers about the importance of complying with tax regulations. By providing services in the form of regular and detailed tax outreach, tax consultants can better understand taxation, so they can direct clients who are required to taxes to be more compliant.

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